

MAR 1952

CLASSIFICATION RESTRICTED  
 SECURITY INFORMATION  
 CENTRAL INTELLIGENCE AGENCY  
 INFORMATION FROM  
 FOREIGN DOCUMENTS OR RADIO BROADCASTS

REPORT

CD NO.

STAT

COUNTRY China  
 SUBJECT Chinese Annotated Bibliography, Item 440  
 (Economic)  
 HOW PUBLISHED Book  
 WHERE PUBLISHED Shanghai  
 DATE PUBLISHED 1951  
 LANGUAGE Chinese

DATE OF INFORMATION 1951

DATE DIST. 12 Oct 1953

NO. OF PAGES 1

SUPPLEMENT TO REPORT NO.

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SOURCE See below

Title: China People's Commercial Bookkeeping

Author: Hsu Chun (徐 駿)

Publisher: Shih-chien Ch'u-pan She, Shanghai, 1951

Sponsor or Issuing Authority: None indicated

No Pages: 120

Language: Chinese

Repository and Catalogue No: Hoover Library, C 21336

Area of Coverage: China

Subjects Covered: Doubled entry bookkeeping

Review: Introductory text on western bookkeeping methods, for business men and students. According to author's preface 90 percent of the Chinese businessmen use the single entry Chinese system of bookkeeping which is "backward" and unsuitable for China's economic reconstruction; consequently, this book seeks to give the fundamentals of double entry bookkeeping as practiced in foreign countries. Book deals with general principles of debit and credit entries, daily journal, ledger, subsidiary ledgers, general ledger, profit and loss sheet, closing of books, etc.

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